for reasons to be recorded in writing, seize such books, records, accounts, registers, tickets, used and unused, and portions thereof, or any other article connected therewith as he may consider necessary, and shall give the proprietor or the person in charge of the premises a receipt for the same. The books, records, accounts, registers, tickets and portions thereof, or any other article so seized shall be retained by such officer only for so long as may be necessary for the purpose of investigation.

(2) If any person prevents or obstructs entry, search or seizure by any such officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.''

APPENDIX V.

[Vide item IV (3) on page 157 supra.]

L.A. BILL No. 14 OF 1961.

(As passed by the Assembly.)

A Bill further to amend the Indian Stamp Act, 1899, *in its application to the State of Madras.*

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899 (Central Act II of 1899), in its application to the State of Madras, for the purpose hereinafter appearing;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. *Short title, extent and commencement*.—(1) This Act may be called the Indian Stamp (Madras Amendment) Act, 1961.

(2) It extends to the whole of the State of Madras.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of Schedule I to Central Act II of* 1899.—In Schedule I to the Indian Stamp Act, 1899 (Central Act II of 1899), as amended by the Indian Stamp (Madras Amendment) Act 1958 (Madras Act XIV of 1958), in entry 60, for clause (*b*), the following clause shall be substituted, namely :—

"(*b*) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for the section 8;	Seventy-five naye Paise for every hundred rupees or part thereof for a consideration equal to the face amount of the debenture".

